



Revenue and Transportation Interim Committee

65th Montana Legislature

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TO: Committee Members

FROM: Jaret Coles, Staff Attorney

RE: Administrative Rule Activity

DATE: November 13, 2018

Department of Revenue

Proposal and Adoption Notices are available on the Internet:

Department of Revenue notices can be found on the Secretary of State's website at <http://www.mtrules.org/>. Under the Montana Administrative Register heading, type the number "42" in the "Search by Notice No." box and click on the "Go" icon.

Notice of Proposed Rules:

Property Tax -- Reappraisal Cycles for Residential, Commercial, Forest, and Agricultural Properties, and Development of a Reappraisal Plan and Valuation Manuals. MAR 42-2-996. A public hearing was held on November 9, 2018. The public comment period ends on November 16, 2018. The Department proposes amend four rules and repeal seven rules. The proposals incorporate language from other rules being repealed in this rulemaking notice, while also adopting a new reappraisal plan and valuation and classification manuals, all of which are available on the internet at the following location:

<https://mtrevenue.gov/publications/property-reappraisal-plan-manuals/>

Administration -- Tax Increment Financing Districts. MAR 42-2-997. A public hearing will be held on November 26, 2018, at 2:30 p.m. in the Third Floor Reception Conference Room, Mitchell Building, Helena. The public comment period ends on November 30, 2018. The Department proposes to amend five rules and repeal five rules. The statement of reasonable necessity in the rule proposal states: "The department proposes amending and repealing rules in ARM Title 42, chapter 19, subchapter 14 to reorganize the subchapter, eliminate redundancies and unnecessary language, combine relevant and similar language for efficiency, and provide additional procedural guidance for local governments. The proposed actions in this notice

incorporate recommendations received from the Legislative Audit Division following a recent performance audit regarding tax increment financing administration and impact. The department agreed to improve its current rules to make them more clear and concise and to make updates to ensure the rules provide better and necessary guidance to prospective and current districts. In all, the department proposes amending and repealing a total of ten rules."

Agricultural Land Valuation. [MAR 42-2-998](#). A public hearing will be held on November 26, 2018, at 1:30 p.m. in the Third Floor Reception Conference Room, Mitchell Building, Helena. The public comment period ends on December 4, 2018. The Department proposes to amend one rule to update year, price, and valuation references from the 2017 appraisal cycle data to the 2019-2020 appraisal cycle. The Department obtained the data from the Montana Agricultural Statistics Bulletin, as published by the USDA National Agricultural Statistics Service.

Notice of Adopted Rules:

None.

Department of Transportation

Proposal and Adoption Notices are available on the Internet:

Department of Transportation notices can be found on the Secretary of State's website at <http://www.mtrules.org/>. Under the Montana Administrative Register heading, type the number "18" in the "Search by Notice No." box and click on the "Go" icon.

Notice of Proposed Rules:

None.

Notice of Adopted Rules:

None.